

IN THE ABSTRACT:

Please amend the abstract of the disclosure, as shown below, in which deleted terms are indicated with strikethrough and/or double brackets, and added terms are indicated with underscoring.

ABSTRACT OF THE DISCLOSURE

~~The present invention provides a steering handle for a vehicle, in which no burden is imposed on a driver's arms and wrists during operation of the steering handle.~~ In ~~[[the]]~~ a steering handle ~~[[((23))]]~~ grasped and rotated by both hands of a driver, an axis ~~[[((Ls))]]~~ of a steering shaft included in the steering handle is inclined so as to be higher in level in a forward direction of a vehicle body, and a left grip ~~[[((24L))]]~~ grasped by a left hand and a right grip ~~[[((24R))]]~~ grasped by a right hand are rotatable in opposite directions about an axis ~~[[((Lg))]]~~ perpendicular to the axis ~~[[((Ls))]]~~ of the steering shaft. ~~[[Thus]]~~ Accordingly, an upper half of the driver's body sitting on a seat and leaning backwards and a plane of rotation of the steering handle ~~[[((23))]]~~ are substantially parallel to each other, thereby ensuring that the driver can rotate the steering handle ~~[[((23))]]~~ without stretching and withdrawing his or her arms. Moreover, when the steering handle ~~[[((23))]]~~ is rotated, the driver's wrists can be prevented from being twisted unnaturally, leading to an easy steering operation.